

DEFENSE JOINT ACCOUNTING SYSTEM (DJAS)



DFAS ACAT IAM Program

Total Number of Systems:	TBD
Total Program Cost (TY\$):	\$455M
Average Unit Cost (TY\$):	TBD
Initial Operational Capability:	TBD
Full Operational Capability:	TBD

Prime Contractor

N/A - DFAS Financial Systems
Organization Develops Software

SYSTEM DESCRIPTION & CONTRIBUTION TO JOINT VISION 2020

The Defense Joint Accounting System (DJAS) is based upon the Army Corps of Engineers Financial Management System that has been modified and upgraded to ease the transition from legacy systems to a single source, data entry transaction-driven U.S. Standard General Ledger environment. DJAS has been designed to provide a Chief Financial Officers Act capable accounting system that satisfies the Federal Financial Management Requirements and more importantly provides managers and users with timely, relevant, and accurate information for decision making.

DJAS supports specific Army Posts, Camps, and Stations; Army Materiel Command; and Defense Agencies serviced by the DFAS-Indianapolis (DFAS-IN) Center. Contrary to what its name implies, DJAS does not support Navy/Marine Corps or Air Force accounting requirements. DJAS does provide for a wide range of accounting and financial management functions to include (but limited to) funds control, general ledger, accounts receivable, accounts payable, cost management, and reporting. DJAS supports *Joint Vision 2020* by providing seamless integration of Army and Defense Agency

financial and accounting capabilities. Further, it supports *information superiority* by increasing access to financial and accounting information. DJAS is a client-server system designed to run on mid-tier computers located at the Defense Information Systems Agency (DISA) managed computing facilities or local automation offices (in areas not supported by DISA) with user access through the personal computer-based local area networks.

BACKGROUND INFORMATION

DFAS was established in 1991, and was charged to develop a single corporate strategy to support all DoD finance and accounting functions. In 1996, the Under Secretary of Defense (Comptroller) directed the acquisition of a general funds accounting migratory system for specific Army and Defense Agency customers serviced by the DFAS-IN Center. This was part of the DFAS migration strategy for general funds and working capital funds accounting systems as outlined in the "DFAS Accounting Systems Strategic Plan," released in 1997. The initial phase of the migration strategy included the replacement of many existing systems within each Service and Agency with the "best of breed" intermediate solutions. This family of migratory systems would eventually transition to a single Department-wide solution. DJAS is the migratory solution for the specific Army and Defense Agency customers serviced by the DFAS-IN Center.

In addressing the mission needs of the specific Army and Defense agencies customers serviced by DFAS-IN, an Alternative of Analysis (AoA) was completed in November 1997. This AoA considered two feasible Government-Off-The-Shelf candidates, the Corps of Engineers Financial Management System (CEFMS) and the Standard Accounting and Reporting System, and two Commercial-Off-The-Shelf systems, the Integrated Financial Management System developed by Digital Systems Group, Inc. and the Financial Activity Reporting System developed by Computer Data Systems, Inc. That analysis concluded that a re-engineered CEFMS best addressed the mission needs and customer requirements. The DJAS program has upgraded and modernized what was in the CEFMS baseline application to accommodate customer requirements. The DJAS Program Acquisition Strategy calls for incremental prototype testing for its customers. The Ballistic Missile Defense Office in Arlington, VA is the initial DJAS prototype site.

TEST & EVALUATION ACTIVITY

The IOT&E of DJAS, designed to evaluate the initial capability developed for Defense agencies, began in late May 2000. However, during testimony before the Government Reform Subcommittee, the DoD Inspector General criticized the Navy and the Air Force for implementing their own migratory accounting systems, while leaving the Army as the only Service committed to DJAS. This criticism resulted in the House Appropriations Committee Report recommending a FY01 funding reduction to each of the Services and DoD-wide accounts in the Operations and Maintenance Account under the title "DJAS." This report further recommended terminating the DJAS program, citing Clinger-Cohen Act compliance concerns. With the concurrence of the Joint Interoperability Test Command (JITC), the designated OTA, IOT&E was suspended.

TEST & EVALUATION ASSESSMENT

The National Defense Authorization Act for Fiscal Year 2001, released on October 6, 2000, reported that DJAS is not prohibited (terminated). However, the Secretary of Defense may not give a Milestone III decision until a report is submitted to the Committee on Armed Services of the Senate and the Committee on Armed Services of the House of Representatives, addressing a number of programmatic issues such as a single DoD-wide general funds accounting system.

The DJAS PMO is currently revising its acquisition plan to comply with the congressional mandate. DOT&E will work closely with JITC to revise the OT&E strategy to support the revised DJAS acquisition plan.

